



3015 (02-09-04)

ANNUAL REPORT

OF

Name: HOBART UTILITY DISTRICT

Principal Office: 2990 S PINE TREE RD
ONEIDA, WI 54155

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: HOBART UTILITY DISTRICT**Utility Address:** 2990 S PINE TREE RD
ONEIDA, WI 54155**When was utility organized?** 11/3/1997**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR PHIL FLEIGLE**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**2990 S. PINE TREE ROAD
ONEIDA, WI 54155**Telephone:** (920) 869 - 1011**Fax Number:** (920) 869 - 2048**E-mail Address:** phil@hobart-wi.org

Individual or firm, if other than utility employee, preparing this report:

Name: TOM KARMAN, CPA**Title:** SHAREHOLDER**Office Address:** SCHENCK SC2200 RIVERSIDE DR
P.O. BOX 23819
GREEN BAY, WI 54305-3819**Telephone:** (920) 455 - 4111**Fax Number:** (920) 436 - 7808**E-mail Address:** karmant@schencksolutions.com

President, chairman, or head of utility commission/board or committee:

Name: TERRY BUSH**Title:** CHAIRMAN**Office Address:**2990 S. PINE TREE ROAD
ONEIDA, WI 54155**Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: TOM KARMAN, CPA**Title:** SHAREHOLDER**Office Address:** SCHENCK SC

2200 RIVERSIDE DR

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4111**Fax Number:** (920) 436 - 7808**E-mail Address:** karmant@schencksolutions.com**Date of most recent audit report:** 1/18/2002**Period covered by most recent audit:** JANUARY 1, 2001 TO DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: MR PHIL FLEIGLE**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

2990 S. PINE TREE ROAD

ONEIDA, WI 54155

Telephone: (920) 869 - 1011**Fax Number:** (920) 869 - 2048**E-mail Address:** phil@hobart-wi.org

Name of utility commission/committee: Public Works Committee

Names of members of utility commission/committee:

MR ROGER BOETTCHER, MEMBER

MR TERRY BUSH, CHAIRMAN

MR JERRY PAHL, MEMBER

MR JIM PYLE, MEMBER

MR BRIAN STURDEVANT, ENGINEER

MR JIM WEYERS, MEMBER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: VILLAGE OF ASHWAUBENON

2155 HOLMGREN WAY

GREEN BAY, WI 54305

Contact Person: MR RON GAUTHIER

Title: DIRECTOR OF WATER WORKS

Telephone: (920) 492 - 2337

Fax Number: (920) 492 - 2341

E-mail Address:

Contract/Agreement beginning-ending dates: 10/4/1996 10/4/2006

Provide a brief description of the nature of Contract Operations being provided:

AGREEMENT FOR PROVISION OF SAFE POTABLE WATER.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	457,454	379,774	1
Operating Expenses:			
Operation and Maintenance Expense (401)	173,777	189,374	2
Depreciation Expense (403)	135,831	117,336	3
Amortization Expense (404)	0	0	4
Taxes (408)	117,126	99,501	5
Total Operating Expenses	426,734	406,211	
Net Operating Income	30,720	(26,437)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	30,720	(26,437)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	204,904	148,539	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	204,904	148,539	
Total Income	235,624	122,102	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	235,624	122,102	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	372,622	276,499	13
Amortization of Debt Discount and Expense (428)	7,405	5,560	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	380,027	282,059	
Net Income	(144,403)	(159,957)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(730,140)	(568,210)	19
Balance Transferred from Income (433)	(144,403)	(159,957)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	1,973	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(874,543)	(730,140)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CASH AND INVESTMENTS	47,316	4
INTEREST ON SPECIAL ASSESSMENTS	157,588	5
Total (Acct. 419):	204,904	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	457,454	0	0	0	457,454	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	457,454	0	0	0	457,454	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,275,737	7,289,638	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	397,341	259,281	2
Net Utility Plant	6,878,396	7,030,357	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	2,370,239	2,681,956	6
Special Funds (125)	1,641,231	894,388	7
Total Other Property and Investments	4,011,470	3,576,344	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	120,503	0	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	68,148	5,654	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	188,651	5,654	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	135,128	105,633	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	135,128	105,633	
Total Assets and Other Debits	11,213,645	10,717,988	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	180,272	180,272	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(874,543)	(730,140)	23
Total Proprietary Capital	(694,271)	(549,868)	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	7,238,313	6,905,000	26
Total Long-Term Debt	7,238,313	6,905,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	10,714	4,354	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	32,148	14,409	32
Other Current and Accrued Liabilities (238)	1,654		33
Total Current and Accrued Liabilities	44,516	18,763	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,625,087	4,344,093	38
Total Liabilities and Other Credits	11,213,645	10,717,988	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	7,243,164	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	32,573				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	7,275,737	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	397,341	0	0	0	9
Total Accumulated Provision	397,341	0	0	0	
Net Utility Plant	6,878,396	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	259,281				259,281	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	135,831				135,831	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,632				2,632	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	138,463	0	0	0	138,463	13
Debits during year						14
Book cost of plant retired	403				403	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	403	0	0	0	403	19
Balance End of Year	397,341	0	0	0	397,341	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Note Anticipation Note	5,560	428	100,073	1
REVENUE BOND ANTICIPATION NOTE	1,845	428	35,055	2
Total			135,128	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	180,272	1
Changes during year (explain):		2
Balance end of year	180,272	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
Note anticipation note	12/15/2000	12/15/2005	5.10%	4,570,000	1
NOTE ANTICIPATION NOTE	05/15/2001	05/15/2005	4.50%	2,575,000	2
STATE TRUST FUND LOAN	06/28/2001	03/28/2006	4.80%	93,313	3
NOTE ANTICIPATION NOTE	06/15/1999	06/01/2001	4.15%	0	4
Total for Account 224				<u>7,238,313</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	117,126	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
Joint Meter Allocation to Sewer	709	5
Total Accruals and other credits	117,835	
Taxes paid during year:		
County, state and local taxes	111,340	6
Social Security taxes	5,818	7
PSC Remainder Assessment	677	8
Other (explain):		
NONE		9
Total payments and other debits	117,835	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
1998 NOTE ANTICIPATION NOTE	0			0	3
1999 NOTE ANTICIPATION NOTE	3,982	44,469	48,451	0	4
2000 NOTE ANTICIPATION NOTE	10,427	251,929	243,345	19,011	5
2001 NOTE ANTICIPATION NOTE		72,637	63,087	9,550	6
2001 STATE TRUST FUND LOAN		3,587	0	3,587	7
Subtotal	14,409	372,622	354,883	32,148	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	14,409	372,622	354,883	32,148	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	4,344,093	0	0	0	0	4,344,093	1
Add credits during year:							
For Services	19,464					19,464	2
For Mains	261,530					261,530	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	4,625,087	0	0	0	0	4,625,087	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	2,128,815	2
SPECIAL ASSESSMENTS DEFERRED	241,424	3
Total (Acct. 124):	2,370,239	
Special Funds (125):		
DEBT SERVICE FUND	1,641,231	4
Total (Acct. 125):	1,641,231	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	68,148	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	68,148	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		13
Total (Acct. 145):	0	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	7,200,455	0	0	0	7,200,455	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	328,311	0	0	0	328,311	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	4,484,590	0	0	0	4,484,590	6
Other (specify):					0	7
Average Net Rate Base	2,387,554	0	0	0	2,387,554	
Net Operating Income	30,720	0	0	0	30,720	8
Net Operating Income as a percent of						
Average Net Rate Base	1.29%	N/A	N/A	N/A	1.29%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	180,272	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(802,341)	3
Other (Specify):		4
Total Average Proprietary Capital	(622,069)	
Net Income		
Net Income	(144,403)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Contributions in Aid of Construction (Account 271) (Page F-17)

Per review response, \$19,464 was moved from mains to services on 8/26/02.
PJL

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Response received 8/23/02:

#1, adjustment was made in 2002

#2, \$19,464 of the \$ reported as for mains are actually for services.

#3, contributions for mains includes assessments from 2001.

-----Original Message-----

From: Leege, Peter PSC

Sent: Monday, July 29, 2002 10:08 AM

To: 'phil@hobart-wi.org'

Subject: Review letter for # 2573 Hobart water Utility

Dear Mr. Fleigle:

The Public Service Commission staff has completed its analytical review of your 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors, and also to identify significant fluctuations from prior years data that are not sufficiently explained in the annual report. The analytical review identified the following issues:

1. Please confirm that the \$175,794 reported in Account 463, Public Fire Protection Service on page W-4 includes the adjustment of \$36,820.55 as discussed in our exchange of correspondence regarding the 2000 annual report. Please also note that in the future such adjustments should be reported separately (under "Other") and footnoted as well.

2. Please explain why there are no contributions for water services reported on page F-17 for the services explained in the footnotes to page W-16 as contributed by customers or developers.

3. Given that there is only \$32,717 reported for additions to Account 343, Transmission and Distribution Mains on page W-8, please provide a detailed explanation of how you arrived at the figure of \$280,994 reported for contributions for water mains in column (b) on page F-17.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me by email or by telephone at (608) 267-9198. Please respond within 30 days of this email. If we have no questions regarding your response, you can consider the review closed.

Pete Leege

Financial Specialist

Division of Water, Compliance and Consumer Affairs

Public Service Commission of Wisconsin

610 North Whitney Way

PO Box 7854

Madison, WI 53707-7854

Phone: (608) 267-9198

Peter.Leege@psc.state.wi.us

FINANCIAL SECTION FOOTNOTES

Fax: (608) 266-3957

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		443,703	1
Total Sales of Water		443,703	
Other Operating Revenues			
Forfeited Discounts (470)		855	2
Other Water Revenues (474)		12,896	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		13,751	
Total Operating Revenues		457,454	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		106,076	5
General Operating Expenses (680-690)		67,701	6
Total Operation and Maintenance Expenses		173,777	
Other Operating Expenses			
Depreciation Expense (403)		135,831	7
Amortization Expense (404)			8
Taxes (408)		117,126	9
Total Other Operating Expenses		252,957	
Total Operating Expenses		426,734	
NET OPERATING INCOME		30,720	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	5	1,187	3,811	2
Industrial				3
Total Unmetered Sales to General Customers (460)	5	1,187	3,811	
Metered Sales to General Customers (461)				
Residential	716	60,184	253,349	4
Commercial	30	840	5,366	5
Industrial				6
Total Metered Sales to General Customers (461)	746	61,024	258,715	
Private Fire Protection Service (462)	5		912	7
Public Fire Protection Service (463)	1		178,794	8
Other Sales to Public Authorities (464)	1	331	1,471	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	758	62,542	443,703	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	178,794	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	178,794	
Forfeited Discounts (470):		
Customer late payment charges	855	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	855	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,284	7
Other (specify):		
INSPECTION FEES	3,007	8
WATER TESTING	421	9
WELL OPERATION PERMITS	250	10
OTHER SERVICE REVENUES	6,934	11
Total Other Water Revenues (474)	12,896	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	53,282	1
Purchased Water (610)	13,327	2
Fuel or Power Purchased for Pumping (620)	18,641	3
Chemicals (630)	7,967	4
Supplies and Expenses (640)	7,568	5
Repairs of Water Plant (650)	5,291	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	106,076	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	26,179	8
Office Supplies and Expenses (681)	2,902	9
Outside Services Employed (682)	9,164	10
Insurance Expense (684)	3,167	11
Employees Pensions and Benefits (686)	16,439	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	9,850	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	67,701	
Total Operation and Maintenance Expenses	173,777	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		111,340	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		709	2
Net property tax equivalent		110,631	
Social Security		5,818	3
PSC Remainder Assessment		677	4
Other (specify): NONE			5
Total tax expense		117,126	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.213344				3
County tax rate	mills		5.719118				4
Local tax rate	mills		3.490205				5
School tax rate	mills		12.187519				6
Voc. school tax rate	mills		1.729230				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.339416				10
Less: state credit	mills		1.663730				11
Net tax rate	mills		21.675686				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.490205				14
Combined School Tax Rate	mills		13.916749				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.406954				17
Total Tax Rate	mills		23.339416				18
Ratio of Local and School Tax to Total	dec.		0.745818				19
Total tax net of state credit	mills		21.675686				20
Net Local and School Tax Rate	mills		16.166114				21
Utility Plant, Jan. 1	\$	7,289,638	7,289,638				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	7,289,638	7,289,638				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	7,289,638	7,289,638				26
Assessment Ratio	dec.		0.944800				27
Assessed Value	\$	6,887,250	6,887,250				28
Net Local & School Rate	mills		16.166114				29
Tax Equiv. Computed for Current Year	\$	111,340	111,340				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	111,340					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	8,936		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	319,807		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	75		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	328,818	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	240,105		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	248,694	17,226	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	7,575		20
Total Pumping Plant	496,374	17,226	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	22,926		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			8,936	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			319,807	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			75	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	328,818	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			240,105	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			265,920	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			7,575	20
Total Pumping Plant	0	0	513,600	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			22,926	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	555,657		26
Transmission and Distribution Mains (343)	4,260,743	32,717	27
Fire Mains (344)	0		28
Services (345)	905,075	19,464	29
Meters (346)	92,833	6,176	30
Hydrants (348)	495,321	10,237	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	6,332,555	68,594	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	7,157,747	85,820	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	7,157,747	85,820	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			555,657	26
Transmission and Distribution Mains (343)			4,293,460	27
Fire Mains (344)			0	28
Services (345)			924,539	29
Meters (346)	403		98,606	30
Hydrants (348)			505,558	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	403	0	6,400,746	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			0	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	0	
Total utility plant in service directly assignable	403	0	7,243,164	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	403	0	7,243,164	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	691		4,127	4,818	1
February	597		3,637	4,234	2
March	703		4,100	4,803	3
April	756		4,093	4,849	4
May	758		5,188	5,946	5
June	907		6,126	7,033	6
July	1,474		8,972	10,446	7
August	942		6,733	7,675	8
September	764		5,447	6,211	9
October	823		4,766	5,589	10
November	655		3,689	4,344	11
December	692		4,182	4,874	12
Total annual pumpage	9,762	0	61,060	70,822	
Less: Water sold				62,542	13
Volume pumped but not sold				8,280	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				2,300	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				1,000	18
Total volume not sold but accounted for				3,300	19
Volume pumped but unaccounted for				4,980	20
Percent of water lost				7%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				690	23
Date of maximum: 10/22/2001					24
Cause of maximum:					25
Main Flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				23	26
Date of minimum: 6/19/2001					27
Total KWH used for pumping for the year				158,667	28
If water is purchased: Vendor Name: ASHWAUBENON WATER DEPARTMENT					29
Point of Delivery: 1680 E ADAM DRIVE					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1229 PLEASANT VALLER DR	1	860	12	1,046	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	6349-805-5833M			1
Location	1229 PLEASANT VALLEY			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	GOULDS PUMP INC.			5
Year Installed	1998			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,000			8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC/CAT.			10
Year Installed	1998			11
Type	ELECTRIC			12
Horsepower	200			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
Year constructed	1998		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	105		7
Total capacity in gallons (actual)	300,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4400		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	N		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	6.000	11,506	0	0	0	11,506	1
P	D	8.000	75,650	9,702	0	0	85,352	2
P	D	10.000	6,946	0	0	0	6,946	3
P	D	12.000	47,627	1,235	0	0	48,862	4
P	D	16.000	10,778	0	0	0	10,778	5
Total Within Municipality			152,507	10,937	0	0	163,444	
Total Utility			152,507	10,937	0	0	163,444	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	1.000	659	71	0	0	730	135	1
P	1.500	53	0	0	0	53		2
P	2.000	24	1	0	0	25	0	3
P	6.000	4	1	0	0	5	0	4
P	8.000		1	0	0	1	1	5
Total Utility		740	74	0	0	814	136	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	850	33	0	0	883	0	1
1.000	21	5	3	0	23	0	2
1.500	1	2	0	0	3	0	3
3.000	3	0	0	0	3	0	4
Total:	875	40	3	0	912	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	702	24	0	0	0	157	883	1
1.000	13	4	0	0	0	6	23	2
1.500	1	1	0	0	0	1	3	3
3.000	0	0	0	1	0	2	3	4
Total:	716	29	0	1	0	166	912	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	254	30		0	284	2
Total Fire Hydrants	254	30	0	0	284	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	284
Number of distribution system valves end of year:	384
Number of distribution valves operated during year:	205

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

(610) Purchased more water for increased demand and additional customers.

(640) Greater portion of supplies were allocated to other governmental units. Utility has been in existence for several years and has not had a need to purchase an initial stock of supplies.

(650) General fluctuation in maintenance costs depending on needed repairs. Cost not unusual with historical trend.

(682) Reduced cost for planning future expansion in 2001. Fewer projects and additions.

(689) Increase due to cost of Central Brown County Water Authority payment.

Water Utility Plant in Service (Page W-08)

(325) Utility purchased a new pump to add pressure to the system while the elevated storage tank was temporarily out of service.

Water Mains (Page W-15)

Mains are financed by contributions from customers or developers and are based on actual costs.

Water Services (Page W-16)

Services are financed by charges to customers or developers based upon actual costs.

Meters (Page W-17)

Since the Water System is new, no meters were tested during the year.
